

***Selma Cemetery District***  
*Selma, California*

September 23, 2014

Adair & Evans  
P. O. Box 150  
Tulare, CA 93275

We are providing this letter in connection with your audit of the statement of activities of the Selma Cemetery District as of June 30, 2014, and the related statements Statement of Governmental Fund Revenues Expenditures and Changes in Fund Balances / Net Position for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the Selma Cemetery District in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

We confirm to the best of our knowledge and belief, as of September 23, 2014, the following representations made to you during your audit.

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 5, 2014, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. There are no uncorrected misstatements.
9. The effects of all known or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

11. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the District from who you determined it necessary to obtain audit evidence.
  - d. Minutes of meetings of directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
  - a. Management
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.

14. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
15. We have no knowledge of instances of noncompliance or suspected noncompliance with provision of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. We have discussed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

**District**

17. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
18. We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and contracts, and legal and contractual provision for reporting specific activities in separate funds.
19. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provision of laws and regulations that we believe have a material effect on the financial statements or other financial data signification to the audit objectives and any other instances that warrant the attention of those charged with governance.
20. There are no-
  - a. Violations or possible violations of budget ordinances, or laws or regulations (including those pertaining to adopting and amending budgets) whose effect should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
  - b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed.
21. The Selma Cemetery District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.
22. The Selma Cemetery District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

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Signed: \_\_\_\_\_

Title: \_\_\_\_\_